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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 28th November, 1957.

S.R.O. 3831.—In exercise of the powers conferred by sub-section (1) of Section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid:

(a) imported staple fibre used in the manufacture of staple fibre yarn; and

(b) imported rayon grade caustic soda used in the manufacture, in India or the State of Pondicherry, of staple fibre which is used in the manufacture of staple fibre yarn;

when such staple fibre yarn is manufactured in, and exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 282.]

S.R.O. 3832.—In exercise of the powers conferred by sub-section (3) of Section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (STAPLE FIBRE YARN) RULES, 1957.

1. **Short title.**—These rules may be called the Customs Duties Drawback (Staple Fibre Yarn) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “Chief Customs Officer” means the Chief Customs Officer of the port at which a registered manufacturer imports staple fibre;

- (c) "Customs Collector" means the officer authorised by the Chief Customs Officer to exercise the powers of the Customs Collector under these rules;
- (d) "goods" means Staple Fibre Yarn manufactured in India or the State of Pondicherry wholly of staple fibre—
 - (i) by a registered manufacturer, in the case of goods claiming drawback at the rate mentioned in rule 5 (i); and
 - (ii) by any manufacturer, in the case of goods claiming drawback at the rate mentioned in rule 5 (ii) and in the manufacture of which imported material has been used;
- (e) "half-year" means the period of six months beginning with the first day of January or the first day of July;
- (f) "imported material" means—
 - (i) staple fibre imported by a registered manufacturer into India or the State of Pondicherry on payment of customs duty; or
 - (ii) rayon grade caustic soda imported into India or the State of Pondicherry on payment of customs duty; and
- (g) "registered manufacturer" means a person manufacturer of the goods from imported staple fibre, and registered under rule 4.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed at the rates hereinafter specified in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores on board a ship proceeding to a foreign port.

4. Registration of manufacturers.—(1) A drawback at the rate specified in rule 5 (i) shall apply only in respect of the goods manufactured from imported staple fibre by a person registered under, and for the purposes of, these rules by a Chief Customs Officer.

(2) An application for registration shall be made by the manufacturer of the goods using imported staple fibre, to the Chief Customs Officer, furnishing particulars of the goods to be manufactured and the material to be used in such manufacture and such other particulars as the authorised Chief Customs Officer may require for the purpose of these rules.

(3) The Chief Customs Officer may, if he is satisfied that the provisions of these rules have been complied with, registered the applicant as a manufacturer under, and for the purposes of, these rules.

(4) The Customs Collector may require every manufacturer registered under this rule, to have particulars of all his imports of staple fibre entered in a registered specially maintained in the Custom House for this purpose.

5. Rate of drawback.—The rate of drawback admissible under these rules shall be—

- (i) forty-five naye paise per pound of the goods in the manufacture of which it is established to the satisfaction of the Customs Collector that staple fibre imported by the registered manufacturer during the half-year immediately preceding the half-year in which the shipment takes place, has been used; and
- (ii) six naye paise per pound of the goods shipped, in other cases;

6. **Manner of allowing drawback.**—Drawback shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the exporter shall make a declaration on the relative shipping bill—
 - (i) that a claim for drawback under section 43-B of the Act is being made; and
 - (ii) whether drawback at the rate admissible under rule 5 (i) or rule 5 (ii) is being claimed;
- (b) that the exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods shipped; and
- (c) if drawback be claimed at the rate admissible under rule 5 (i)—
 - (i) the exporter, if he is himself the registered manufacturer, shall state the particulars of the registration, on the shipping bill; and
 - (ii) the exporter, if he be a person other than the registered manufacturer of such goods, shall produce before the Customs Collector at the time of shipment of the goods, a declaration from the registered manufacturer to the effect, that the goods have been manufactured by such registered manufacturer and also shall produce such other proof as the Customs Collector may require to satisfy himself that the goods have been so manufactured.

7. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the exporter or the manufacturer of the goods to produce any books of accounts or other documents or to furnish any returns relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

8. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 283.]

S.R.O. 3833.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878) as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 163-Customs dated the 18th December, 1954, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign Polystyrene moulding powder, Cellulose acetate moulding powder, Cellulose acetate butyrate moulding powder, Urea formaldehyde moulding powder, Polyethylene moulding powder, Cellulose nitrate sheets, films, rods or tubes, and Polymethyl methacrylate sheets, films, rods or tubes used in the manufacture of plastic goods when such goods are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores on board a ship proceeding to a foreign port.

[No. 284.]

S.R.O. 3834.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Plastic goods) Rules, 1954, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section namely:—

THE CUSTOMS DUTIES DRAWBACK (PLASTIC GOODS) RULES, 1957.

1. Short title.—These rules may be called the Customs Duties Drawback (Plastic Goods) Rules, 1957.

2. Definitions.—In these rules, unless the context otherwise requires,—

(a) 'the Act' means the Sea Customs Act, 1878 (8 of 1878).

(b) 'plastic goods' means—

(i) all articles other than spectacle frames or any single article of any description other than a spectacle frame, or

(ii) all component parts or a single component part of such articles on article which are or each of which is, manufactured in India, or the State of Pondicherry, wholly from any one, and not more than one, or the varieties of the imported materials;

(c) 'imported material' means any of the following materials imported into India, or the State of Pondicherry, on payment of customs duty:—

(i) polystyrene moulding powder,

(ii) cellulose acetate moulding powder,

(iii) cellulose acetate butyrate moulding powder.

(iv) urea formaldehyde moulding powder,

(v) polyethylene moulding powder,

(vi) cellulose nitrate sheets, films, rods or tubes, and

(vii) polymethyl methacrylate sheets, films, rods or tubes.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the plastic goods (hereinafter referred to as the 'goods') exported from India, or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of Drawback.—Where the customs Collector is satisfied that a claim for a drawback is established under these rules, such drawback shall be paid at the rates specified below, namely:—

<i>Imported material used</i>	<i>Rate of drawback per pound of goods shipped</i>
1. Polystyrene moulding powder—Forty-three naye paise.	
2. Cellulose acetate moulding powder—Seventy-two naye paise.	
3. Cellulose acetate butyrate moulding powder—Seventy naye paise.	
4. Urea formaldehyde moulding powder—Forty naye paise.	
5. Polyethylene moulding powder—Seventy-four naye paise.	
6. Cellulose nitrate sheets, films, rods or tubes—Seventy-nine naye paise.	
7. Polymethyl methacrylate sheets, films, rods or tubes—One rupee and eighteen naye paise.	

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall, on the relative shipping bill—
 - (i) declare that a claim for a drawback under section 48B of the Act is being made,
 - (ii) declare the particular variety of imported material to which the drawback claim relates, and
 - (iii) declare that to the best of his knowledge and belief, the goods in respect of which the drawback is being claimed, have been manufactured wholly from the particular variety of imported material specified; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods, in respect of which a drawback is claimed under these rules, shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Custom Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 285.]

M. A. RANGASWAMY, Dy. Secy.

